

**2017**



**Tax and Credits****Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$6,350  
Married filing jointly or Qualifying widow(er), \$12,700  
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	13,914.
39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	12,700.
41	Subtract line 40 from line 38	41	1,214.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	16,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	0.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972	44	0.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	0.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	0.

**Other Taxes**

57	Self-employment tax. Attach Schedule SE	57	549.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	549.

**Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	184.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	5,570.
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	1,637.
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	7,391.

**Refund**

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	6,842.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	6,842.
b	Routing number XXXXXXXXXX c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number XXXXXXXXXXXXXXXXXXXXXXXXXX		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name	MARTIN BERMAN	Phone no.		Personal identification number (PIN)	
-----------------	---------------	-----------	--	--------------------------------------	--

**Sign Here**

Joint return? See instructions.  
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Your signature	Date	Your occupation	Daytime phone number
			MARKETING	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	REGISTRAR	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	MARTIN BERMAN	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
Firm's name	BERMAN FINANCIAL SERVICES	Firm's EIN	Phone no.		
Firm's address					

**SCHEDULE C**  
(Form 1040)

**Profit or Loss From Business**  
(Sole Proprietorship)

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

**AJA GUY**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

**DAY CAMP**

**B** Enter code from instructions

**611000**

**C** Business name. If no separate business name, leave blank.

**ARTWORLD ENTERTAINMENT**

**D** Employer ID number (EIN), (see instr.)

**E** Business address (including suite or room no.)

City, town or post office, state, and ZIP code **CA 91104**

**F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) \_\_\_\_\_

**G** Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No

**H** If you started or acquired this business during 2017, check here ☐

**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions). ☒ Yes ☐ No

**J** If 'Yes,' did you or will you file required Forms 1099? ☒ Yes ☐ No

**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. <input type="checkbox"/>	<b>1</b>	<b>27,230.</b>
<b>2</b> Returns and allowances.	<b>2</b>	
<b>3</b> Subtract line 2 from line 1.	<b>3</b>	<b>27,230.</b>
<b>4</b> Cost of goods sold (from line 42).	<b>4</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.	<b>5</b>	<b>27,230.</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions).	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6.	<b>7</b>	<b>27,230.</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising.	<b>8</b>		<b>18</b> Office expense (see instructions).	<b>18</b>	<b>8,781.</b>
<b>9</b> Car and truck expenses (see instructions).	<b>9</b>		<b>19</b> Pension and profit-sharing plans.	<b>19</b>	
<b>10</b> Commissions and fees.	<b>10</b>		<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions).	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment.	<b>20a</b>	
<b>12</b> Depletion.	<b>12</b>		<b>b</b> Other business property.	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	<b>13</b>		<b>21</b> Repairs and maintenance.	<b>21</b>	
<b>14</b> Employee benefit programs (other than on line 19).	<b>14</b>		<b>22</b> Supplies (not included in Part III).	<b>22</b>	<b>1,502.</b>
<b>15</b> Insurance (other than health).	<b>15</b>		<b>23</b> Taxes and licenses.	<b>23</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:		
<b>a</b> Mortgage (paid to banks, etc.).	<b>16a</b>		<b>a</b> Travel.	<b>24a</b>	
<b>b</b> Other.	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see instructions).	<b>24b</b>	
<b>17</b> Legal and professional services.	<b>17</b>		<b>25</b> Utilities.	<b>25</b>	<b>651.</b>
			<b>26</b> Wages (less employment credits).	<b>26</b>	
			<b>27a</b> Other expenses (from line 48).	<b>27a</b>	<b>12,409.</b>
			<b>b</b> Reserved for future use.	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a.	<b>28</b>	<b>23,343.</b>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7.	<b>29</b>	<b>3,887.</b>			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	<b>30</b>				
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>3,887.</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input type="checkbox"/> All investment is at risk.		
			<b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4.	42

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ \_\_\_\_\_

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

COMPUTER AND INTERNET	1,235.
RESEARCH	132.
STUDIO EXPENSE	9,182.
MERCHANT CARD FEES	204.
DUES AND SUBSCRIPTIONS	1,594.
POSTAGE	62.
<b>48 Total other expenses.</b> Enter here and on line 27a.	<b>48</b> 12,409.

Schedule C (Form 1040) 2017

**SCHEDULE EIC**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Earned Income Credit**  
**Qualifying Child Information**

► **Complete and attach to Form 1040A or 1040 only if you have a qualifying child.**

► **Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.**

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **43**

Your social security number

COURTNEY L WILLIAMS AND AJA GUY

**Before you begin:**

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

- You can't claim the EIC for a child who didn't live with you for more than half of the year.

**CAUTION!** • If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information	Child 1	Child 2	Child 3
<b>1 Child's name</b>  If you have more than three qualifying children, you have to list only three to get the maximum credit .....	First name Last name  [REDACTED]	First name Last name  [REDACTED]	First name Last name  [REDACTED]
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2017. If your child was born and died in 2017 and did not have an SSN, enter 'Died' on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	  [REDACTED]	  [REDACTED]	  [REDACTED]
<b>3 Child's year of birth</b>  Year <u>2016</u> <small>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2010</u> <small>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <u>2010</u> <small>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	Year <small>If born after 1998 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>
<b>4a</b> Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse, if filing jointly)? .....	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. Go to line 4b.</small>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. Go to line 4b.</small>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. Go to line 4b.</small>
<b>b</b> Was the child permanently and totally disabled during any part of 2017? .....	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. The child is not a qualifying child.</small>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. The child is not a qualifying child.</small>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <small>Go to line 5. The child is not a qualifying child.</small>
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.) .....	  [REDACTED]	  [REDACTED]	  [REDACTED]
<b>6 Number of months child lived with you in the United States during 2017</b> <ul style="list-style-type: none"><li>• If the child lived with you for more than half of 2017 but less than 7 months, enter '7'.</li><li>• If the child was born or died in 2017 and your home was the child's home for more than half the time he or she was alive during 2017, enter '12' .....</li></ul>	<u>12</u> months <small>Do not enter more than 12 months.</small>	<u>12</u> months <small>Do not enter more than 12 months.</small>	_____ months <small>Do not enter more than 12 months.</small>

**BAA** For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2017

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

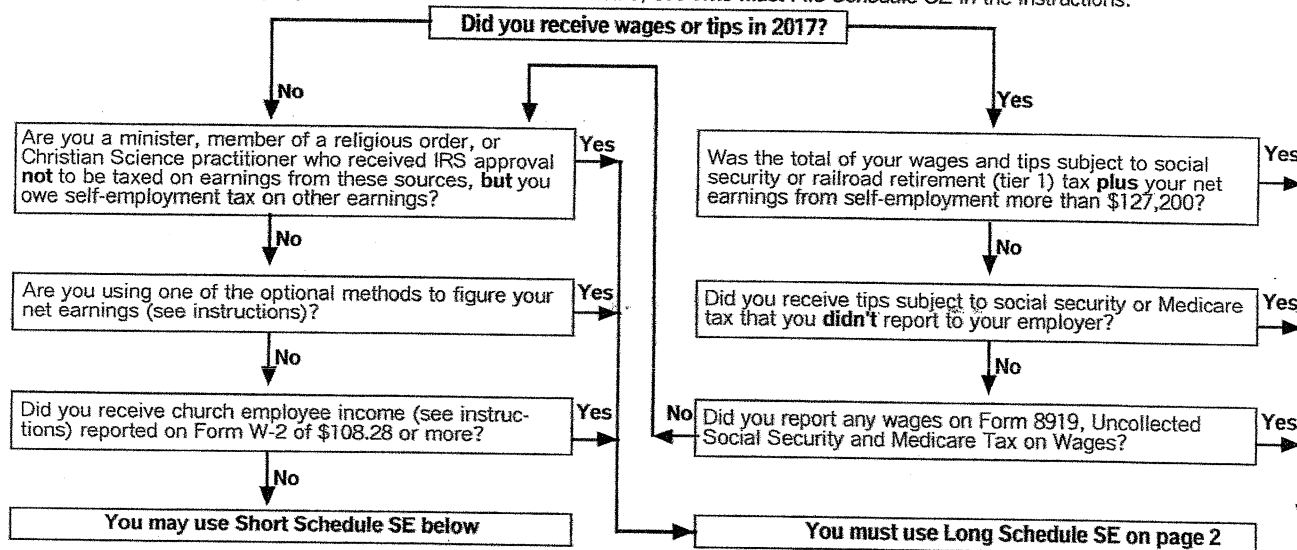
AJA GUY

Social security number of person  
with self-employment income ►

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A – Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A.....	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.....	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report.....	2	3,887.
3 Combine lines 1a, 1b, and 2.....	3	3,887.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; <b>don't</b> file this schedule unless you have an amount on line 1b.....	4	3,590.
<b>Note:</b> If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 <b>Self-employment tax.</b> If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on <b>Form 1040, line 57, or Form 1040NR, line 55</b> .....	5	549.
6 <b>Deduction for one-half of self-employment tax.</b> Multiply line 5 by 50% (0.50). Enter the result here and on <b>Form 1040, line 27, or Form 1040NR, line 27</b> .....	6	275.

**BAA For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule SE (Form 1040) 2017

## Injured Spouse Allocation

OMB No. 1545-0074

Information about Form 8379 and its separate instructions is at [www.irs.gov/form8379](http://www.irs.gov/form8379).

Attachment  
Sequence No. **104**

### Part I Should You File This Form? You must complete this part.

- 1 Enter the tax year for which you are filing this form. ▶ 2017 Answer the following questions for that year.
- 2 Did you (or will you) file a joint return?
- ☒ **Yes.** Go to line 3.
- ☐ **No. Stop here.** Do not file this form. You are not an injured spouse.
- 3 Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse? (see instructions)
- Federal tax • State income tax • State unemployment compensation • Child support • Spousal support  
• Federal nontax debt (such as a student loan)
- ☒ **Yes.** Go to line 4.
- ☐ **No. Stop here.** Do not file this form. You are not an injured spouse.
- Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- 4 Are you legally obligated to pay this past-due amount?
- ☐ **Yes. Stop here.** Do not file this form. You are not an injured spouse.
- Note:** If the past-due amount is for a federal tax liability owed by both you and your spouse, you may qualify for innocent spouse relief for the year to which the joint overpayment was (or will be) applied. See *Innocent Spouse Relief* in the instructions.
- ☒ **No.** Go to line 5a.
- 5a Were you a resident of a community property state at any time during the tax year entered on line 1? (see instructions)
- ☒ **Yes.** Enter the name(s) of the community property state(s) CALIFORNIA
- Go to line 5b.
- ☐ **No.** Skip line 5b and go to line 6.
- b If you answered "Yes" on line 5a, was your marriage recognized under the laws of the community property state(s)? (see instructions)
- ☒ **Yes.** Skip lines 6 through 9. **Go to Part II** and complete the rest of this form.
- ☐ **No.** Go to line 6.
- 6 Did you make and report payments, such as federal income tax withholding or estimated tax payments?
- ☐ **Yes.** Skip lines 7 through 9 and **go to Part II** and complete the rest of this form.
- ☐ **No.** Go to line 7.
- 7 Did you have earned income, such as wages, salaries, or self-employment income?
- ☐ **Yes.** Go to line 8.
- ☐ **No.** Skip line 8 and go to line 9.
- 8 Did (or will) you claim the earned income credit or additional child tax credit?
- ☐ **Yes.** Skip line 9 and **go to Part II** and complete the rest of this form.
- ☐ **No.** Go to line 9.
- 9 Did (or will) you claim a refundable tax credit? (see instructions)
- ☐ **Yes.** **Go to Part II** and complete the rest of this form.
- ☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

### Part II Information About the Joint Tax Return for Which This Form Is Filed

- 10 Enter the following information exactly as it is shown on the tax return for which you are filing this form. The spouse's name and social security number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Social security number shown first	If Injured Spouse, check here ▶ <input type="checkbox"/>
<u>COURTNEY L WILLIAMS</u>	<u>[REDACTED]</u>	
First name, initial, and last name shown second on the return	Social security number shown second	If Injured Spouse, check here ▶ <input checked="" type="checkbox"/>
<u>AJA GUY</u>	<u>[REDACTED]</u>	

- 11 Check this box only if you want your refund issued in both names. Otherwise, separate refunds will be issued for each spouse, if applicable ☐
- 12 Do you want any injured spouse refund mailed to an address different from the one on your joint return? ☐ Yes ☒ No
- If "Yes," enter the address

Number and street

City, town or post office

State ZIP code



**SCHEDULE 8812**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Child Tax Credit**

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **47**

COURTNEY L WILLIAMS AND AJA GUY

Your social security number

**Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)**

**CAUTION!** Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is **not** a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

- A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No
- D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.
- ☐ Yes ☐ No

**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here. ☐

**Part II Additional Child Tax Credit Filers**

- 1** If you file Form 2555 or 2555-EZ, **stop** here; you cannot claim the additional child tax credit. If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).  
**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).  
**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).

- |   |           |         |
|---|-----------|---------|
| <b>2</b> Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49.        | <b>2</b>  |         |
| <b>3</b> Subtract line 2 from line 1. If zero, <b>stop</b> here; you cannot claim this credit.          | <b>3</b>  | 2,000.  |
| <b>4a</b> Earned income (see separate instructions)   | <b>4a</b> | 13,914. |
| <b>b</b> Nontaxable combat pay (see separate instrs)  | <b>4b</b> |         |
| <b>5</b> Is the amount on line 4a more than \$3,000?  |           |         |
| <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6.                                |           |         |
| <input checked="" type="checkbox"/> Yes. Subtract \$3,000 from the amount on line 4a. Enter the result. | <b>5</b>  | 10,914. |
| <b>6</b> Multiply the amount on line 5 by 15% (0.15) and enter the result.                              | <b>6</b>  | 1,637.  |

**Next.** Do you have three or more qualifying children?

- ☒ **No.** If line 6 is zero, **stop** here; you cannot claim this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.
- ☐ **Yes.** If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part III Certain Filers Who Have Three or More Qualifying Children**

**7** Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions.

**8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.

**1040A filers:** Enter -0-.

**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

**9** Add lines 7 and 8.

**10 1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.

**1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).

**1040NR filers:** Enter the amount from Form 1040NR, line 67.

**11** Subtract line 10 from line 9. If zero or less, enter -0-.

**12** Enter the **larger** of line 6 or line 11.

Next, enter the **smaller** of line 3 or line 12 on line 13.

**Part IV Additional Child Tax Credit**

**13** This is your additional child tax credit.

Enter this amount on  
Form 1040, line 67,  
Form 1040A, line 43, or  
Form 1040NR, line 64.

**Part III Allocation Between Spouses of Items on the Joint Tax Return** (See the separate Form 8379 instructions for Part III.)

Allocated Items (Column (a) must equal columns (b) + (c))	(a) Amount shown on joint return	(b) Allocated to injured spouse	(c) Allocated to other spouse
<b>13</b> Income: <b>a.</b> Income reported on Form(s) W-2	10,302.		10,302.
<b>b.</b> All other income <b>SEE ATTACHMENT</b>	3,887.	3,887.	
<b>14</b> Adjustments to income	275.	275.	
<b>15</b> Standard deduction or Itemized deductions	12,700.	6,350.	6,350.
<b>16</b> Number of exemptions	4.	1.	3.
<b>17</b> Credits (do not include any earned income credit)	1,637.		1,637.
<b>18</b> Other taxes	549.	549.	
<b>19</b> Federal income tax withheld	184.		184.
<b>20</b> Payments			

**Part IV Signature.** Complete this part only if you are filing Form 8379 by itself and not with your tax return.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records.	Injured spouse's signature		Date		Phone number	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN	
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

**Paid  
Preparer  
Use Only**